

substantial list of references is provided throughout the text. The book itself is a recommended first reference for all students of governmental accounting.

THE BASIC ACCOUNTING CYCLE, by James Don Edwards, Roger H. Hermanson and Roland F. Salmonson, Irwin Programmed Learning Aid Series, Learning Systems Company Division of Richard D. Irwin, 1975, 214 pages.

This manual represents a somewhat scaled-

down version of the first five chapters of the author's **Accounting I** programmed text. The manual consists of eight programmed chapters that are designed to provide a thorough coverage of the basic accounting cycle. It can serve either as a preview before taking a first course in accounting or as a review of the cycle before going into more advanced accounting courses. The average student should be able to complete the manual in twelve to sixteen hours. Solutions to student review quizzes are provided at the back of the manual.

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